

# ***WISCONSIN LEGISLATIVE COUNCIL STAFF***

## ***RULES CLEARINGHOUSE***

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## **CLEARINGHOUSE RULE 97-068**

### **Comments**

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]**

### **2. Form, Style and Placement in Administrative Code**

- a. Section Tax 11.41 (1) (b) 2. should begin “An exemption under par. (a) . . . .”
- b. Section Tax 11.41 (4) (b) (intro.) is explanatory material. If the department considers this material necessary, it should be placed in a note to the rule.